

EXHIBIT A

Creditor Name	Claim Amount per LSI Records	Claim No.
ACORN DISTRIBUTORS INC	\$7,723.11	2287
AMES REESE INC	\$105,853.47	9816 & 9820
APPLIED HANDLING INC	\$13,966.00	15495
ASHLAND CANADA CORP	\$2,692.80	15496
ASSOCIATED PACKAGING INC	\$4,120.26	4853
BEACH MOLD & TOOL	\$3,588.72	15494
BUCKHORN RUBBER PRODUCTS	\$178,955.76	2610
CAPITAL FIRE PROTECTION	\$15,930.00	15488
CARBY CORP	\$5,340.00	15491
CASTROL INDUSTRIAL NORTH AMERICA, INC.	\$245,023.06	8676
CEMAN INDUSTRIAL WELDING	\$2,394.65	NONE
CHEMCENTRAL CORP	\$9,667.54	769
CINCINNATI MACHINE, LLC	\$221,982.00	234
CINCINNATI TOOL STEEL CO	\$1,353.50	268
COAN & SON INC	\$2,955.00	NONE
COBAR SOLDER PRODUCTS INC	\$19,476.40	15486
COLUMBIA MACHINE WORKS	\$1,081.58	15487
CONAX BUFFALO CORP	\$6,822.00	15490
CONNOR FORMED METAL	\$1,613.62	15489
CONTACT EAST INC	\$552.15	15485
CORNERSTONE DESIGN LTD	\$8,714.00	2549
COYNE OIL CORPORATION	\$1,488.03	1993
CROWN PAPER BOX CORP	\$16,539.37	3990
CUSTOM COATING INC	\$11,827.41	194
CUSTOM LASER INC	\$2,753.10	NONE
CW INDUSTRIES	\$2,793.00	
D&L ENERGY INC	\$1,717.05	
DDM HOPTSCHULER	\$1,834.00	2169
DE ANZA MANUFACTURING	\$662.54	NONE
DECATUR PRINTING	\$3,063.75	
DECATUR SPORTSFIT & WELLNESS	\$1,995.00	15484
DECATUR TRUCK & TRAILER SALES	\$1,130.00	
DICKEY & SON MACHINE TOOL	\$7,848.25	451-454
DIGATRON FIRING CIRCUITS	\$8,730.29	5596
DUNCAN EQUIPMENT CO	\$432,071.89	2039
EKB ELEKTRO UND	\$159,078.53	15478
ELECTRODES INC	\$1,590.60	2078
ELEKTRISOLA INC	\$54,165.90	15455
ELESA USA CORP	\$1,370.95	15481
ELGIN DIE MOLD CO	\$86,176.25	9459
ELGIN DIE MOLD CO	\$29,862.80	9460
ELKHART PRODUCTS CORP	\$138,545.28	432
EMPIRE WAREHOUSE INC	\$3,699.50	15471
ENMARK TOOL & GAGE CO	\$21,460.00	182
ENVIRONMENTAL SCREENING TESTING SOLUTIONS INC	\$161,818.99	1678/1750/1933
ENVIRONMENTAL TECH & COMMUNICATIONS, INC	\$1,957.00	
EXEC WAREHOUSE	\$3,714.99	15482
EXELDA MANUFACTURING CO	\$182,105.93	1934
FAIRHAVEN INDUSTRIES, INC	\$1,075.00	NONE
FARGO ASSEMBLY OF PA INC.	\$89,884.41	1686
FLINT RIGGERS & ERECTORS INC	\$11,800.00	15470

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Creditor Name	Claim Amount per LSI Records	Claim No.
FLYNN METERING SYSTEM	\$2,145.80	
FREEMAN WATER TREATMENT	\$2,625.42	
FUTURE PRODUCTS CORP	\$1,795.00	NONE
GEOCORP INDUSTRIAL CONTROLS INC	\$1,120.00	15466
GOYETTE MECHANICAL CO INC	\$1,023.00	NONE
GRAPHITE SALES INC	\$11,912.00	15464
GRETAGMACBETH LLC	\$4,286.00	15462
GUYSON INTERNATIONAL LIMITED	\$1,160.00	15463
HAMMOND GROUP INC	\$139,663.46	4427
HASSEL MATERIAL HANDLING CO	\$13,356.75	15457
HELLA INC	\$216,182.60	2543 & 9018
HENRY COUNTY REMC	\$30,449.05	NONE
HEXCEL CORPORATION	\$100,584.84	15458
HYDRO ALUMINUM ADRIAN LLC	\$570,535.00	12142
HYDRO ALUMINUM PRECISION TUBING	\$16,662.24	12143
HY-GRADE DISTIBUTORS INC	\$1,518.24	15456
IET LABS INC	\$58,575.00	
INDAK MANUFACTURING CORP	\$9,083.02	5563
INDUSTRIAL GRINDING INC	\$4,679.00	9286
INDUSTRIAL MOLDING CORP	\$102,059.47	4583
INDUSTRIAL PAINT & STRIP INC	\$19,211.45	NONE
INDY EXPEDITING INC	\$2,482.48	596
INNOVATIVE DUTCH ELECTRO	\$24,285.14	15465
INTEGRIS METALS INC	\$16,419.30	199
JONES DAY	\$261,562.88	2652
JORGESSEN CONVEYORS INC	\$2,040.00	15468
JUNKERWERK LINDER GMBH & CO KG	\$39,084.15	NONE
KEENAN WELDING & REPAIR	\$11,796.92	15472
KENWORTH TRUCK OF UPSTATE NY INC	\$7,000.00	-
KEY ENGINEERING INC	\$6,513.60	15475
KEY POLYMER	\$7,337.66	439
KINREI OF AMERICA INC	\$22,213.00	15474
LANDOVER COOLING TOWER SERVICE INC	\$1,400.00	15499
LASER ELECTRICAL SUPPLIES INC	\$5,430.00	15497
LAWRENCE SEMICONDUCTOR	\$6,271.05	-
LEONARD MECHANICAL SERVICES INC	\$1,100.00	15498
LINC MECHANICAL	\$119,070.35	15473
MAGIC VALLEY ELECTRIC COOP	\$23,148.97	11855
MAHAR TOOL SUPPLY CO INC	\$11,684.67	2013
MAHONING VALLEY CARTAGE & AIR CARGO INC	\$9,778.10	6068
MANUFACTURERS BRUSH CORP	\$1,088.00	7294
MARATHON ROOFING PRODUCTS	\$2,620.00	397
MARKETING INNOVATIONS INTL	\$15,855.07	4387
MATTESON RIDOLFI INC	\$5,589.00	4013-4014
MAUL ELECTRIC INC	\$128,342.76	1162
MEDCO	\$4,379.80	11852
MELTON MACHINE & CONTROL CO	\$51,450.00	358
MICHAEL E PISTON PC	\$1,150.00	6080
MICROMERITICS	\$10,209.00	6081
MILACRON MARKETING CO	\$128,067.32	2679
MINITAB INC	\$35,618.58	6082

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Creditor Name	Claim Amount per LSI Records	Claim No.
MIYACHI UNITEK CORPORATION	\$15,552.64	NONE
MOES TRANSPORT TRUCKING	\$3,690.00	6083
MOR TECH DESIGN INC	\$25,880.30	7829
MRTZ INC DBA TEXAS INDUSTRIAL SUPPLY	\$1,042.50	2055
NEW DIMENSIONS INC	\$5,553.00	6084
NORTHWAY TRUCKING INC	\$52,257.70	7466
NORTON CONSTRUCTION SERVICES	\$8,592.00	6085
NU CUT GRINDING	\$1,877.85	7287
ONESOURCE FACILITY SERVICES INC	\$22,224.00	386
OPTIMAL COMPUTER AIDED ENGR INC	\$2,000.00	3298
ORBIS CORPORATION	\$239,472.32	811
ORTHODYNE ELECTRONICS CORP EFT	\$47,094.44	7563
PACE ANALYTICAL SERVICES INC	\$2,378.00	1892
PAINTING & PROCESS ASSOCIATES	\$5,364.64	7286
PARADIGM SINTERED PRODUCTS / Comerica	\$95,860.80	8197
PENN TOOL CO	\$1,111.48	78
PETERS DRY CLEANING	\$2,601.00	2408
PINNACLE FREIGHT SPECIALISTS INC	\$2,225.00	11851
PREFERRED QUALITY SERVICE EFT INC	\$24,231.56	6086
PREYCO MFG CO INC EFT	\$3,530.27	NONE
PRICE WATERHOUSE COOPERS LLP	\$1,515.02	829
PYRAMID TECHNOLOGIES	\$119,311.05	2074
QUALITY LABS OF OHIO	\$1,457.00	7789
R & R PRESS EQUIPMENT INC	\$6,271.00	2349
RAM METER INC EFT	\$10,563.30	2288
RAWAC PLATING COMPANY	\$398,139.37	16334
RAYSE SA DE CV	\$1,909.98	7296
RCMA AMERICAS / ATRADIUS TRADE CREDIT INSURANCE	\$286,377.08	2099
REACTEL INCORPORATED	\$2,240.00	11850
RELIABLE OIL EQUIPMENT INC	\$11,553.00	6078
REPROS INC	\$10,700.00	7290
ROBERTS DONALD INC	\$15,432.00	NONE
RODAK PLASTICS	\$2,393.65	16359
ROESSEL & CO INC	\$12,687.09	2437
ROOTSTOWN WATER SERVICE CO	\$4,435.16	NONE
S G CONSTRUCTION SERVICES EFT	\$20,679.25	15479
SAFETYTECH PROTECTION INC	\$24,196.30	7285
SAI SIMCOX ASSOCIATES INC	\$9,193.54	7297
SAISHA TECHNOLOGY AND CIRCUITS INTL	\$25,950.00	15600
SAMTEC INC	\$1,068.12	233
SANDMOLD SYSTEMS INC	\$17,850.50	NONE
SARGENT DOCKS & TERMINAL EFT	\$35,457.92	1998
SCHMIEDE CORP	\$625.00	NONE
SCHUNK INEX CORPORATION	\$18,850.00	6077
SCHWIND ROBERT M DBA CNC TECHNICAL SVCS	\$10,689.00	6076
SERVICE TECHNOLOGY CORP	\$6,547.10	NONE
SGF OF AMERICA CORPORATION	\$9,959.89	726
SGS CONTROLL CO MBH	\$8,669.70	8441
SHALTZ FLUID POWER	\$32,191.85	6075
SHOWTECH PRESENTATION SYSTEMS INC	\$3,663.00	6074
SILICON MOUNTAIN MEMORY INC	\$2,089.97	15459

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Creditor Name	Claim Amount per LSI Records	Claim No.
SIMPLEX INC	\$3,903.44	NONE
SMITH & WHITE CONSTRUCTION GROUP INC	\$4,411.00	1648
SORENSEN DIV OF ELGAR	\$3,870.00	6073
SORTMAN CRANE & HOIST INC	\$22,797.72	6115
SOUTHWEST METAL FINISHING	\$114,951.80	5595
Special Counsel (MPS Group)	\$12,667.50	4475
SPECIAL PURPOSE EQUIPMENT LIMITED	\$4,228.32	7293
SPERRY & RICE MANUFACTURING CO	\$46,019.84	multiple poc's
SPIREX CORP	\$144,608.00	2470
STELRON COMPONENTS CO	\$3,239.27	3792-3793
TATTILE USA	\$3,000.00	NONE
TEAM QUALITY SERVICES INCOPORATED	\$11,292.83	7085
TECHNASEAL MFG CORP	\$43,941.56	7277
TECHNICAL ILLUSTRATION CORPO	\$17,401.25	8142
TECHNIFOR INC	\$23,910.00	7280
TECNAMEC SRL	\$24,742.00	2451
TECNAMEC SRL	\$7,291.83	2455
TECNAMEC SRL	\$4,082.43	2454
TECNAMEC SRL	\$3,788.49	2450
TECNAMEC SRL	\$1,880.39	2448
TECNAMEC SRL	\$1,635.00	2447
TECNAMEC SRL	\$1,442.59	2452
TECNAMEC SRL	\$1,076.77	2456
TECNAMEC SRL	\$642.11	2449
TEST GMBG	\$360.65	2453
THOMPSON & KNIGHT LLP	\$6,045.46	7283
THOMPSON EMERGENCY FREIGHT EFT SYSTEMS	\$2,146.02	NONE
TIMCO RUBBER PRODUCTS INC	\$37,112.19	1731
TOTAL TOTE INC	\$10,212.00	7284
TRADEPOINT SYSTEMS LLC (S)	\$17,266.00	1124
TRUCKS UNLIMITED INC	\$46,559.22	1931
TRUTEC INDUSTRIES INC	\$1,060.80	5346
UNIVERSAL POLYMER & RUBBER EFT LTD	\$22,962.89	7486
UNIVERSAL TEST EQUIPMENT INC	\$19,154.10	7279
UPPER PENINSULA POWER CO MI	\$18,846.30	201202203
US METAL PROCESSING / CHOICE ONE SERVICE GROUP INC	\$1,643.70	5454
US MICRO SOLUTIONS INC	\$2,713.35	7292
VERFAHRENSTECHNIK HUBERS	\$3,731.50	NONE
VERMONT MACHINE TOOL CORP	\$42,278.14	7276
VISUAL SOLUTIONS INCORPORATED	\$10,799.50	7275
WAGNER ROBERT G ESTATE OF	\$25,200.00	7281
WALKER STAINLESS EQUIPMENT	\$1,146.90	NONE
WARREN TRUMBULL URBAN LEAGUE INC	\$52,133.44	4449
WATERTECH OF AMERICA INC	\$1,200.00	7278
WEST MICHIGAN TAG & LABEL	\$18,182.10	184
WESTERN NY FLUID SYSTEMS TECH	\$4,990.86	5586
WOODEN & MCLAUGHLIN LLP	\$12,790.21	multiple poc's
WORKING ENVIRONMENTS INC	\$18,977.40	4732
WYATT SEAL INC	\$5,476.32	NONE
XAMAX INDUSTRIES	\$1,370.10	7291
	\$30,474.83	6669

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Creditor Name	Claim Amount per LSI Records	Claim No.
XILINX INC	\$44,400.00	7282
ZIP INDUSTRIAL PRODUCTS CORP	\$4,433.36	NONE
ZODIAC AUTOMOTIVE US INC	\$49,108.50	7697